

## Self-Gov - Accountancy, State Board of Accounting Regulation

### Description:

The Board regulates the professional conduct of public accountancy practitioners.

### Major Functions and Targeted Performance Standard(s) for Each Function:

1. Issue licenses and certificates to applicants who meet all requirements and conditions.
  - A. Issue original, renewal, and reciprocal licenses to qualified CPA applicants.

Actual Results			
1998	1999	2000	2001
2,108	2,087	2,254	2,309
Projected Results			
2002	2003	2004	2005
2,300	2,200	2,200	2,200

- B. Issue license renewals to LPA's.

Actual Results			
1998	1999	2000	2001
54	48	44	44
Projected Results			
2002	2003	2004	2005
43	40	40	40

2. Administer uniform CPA examinations on a semi-annual basis.
  - A. Screen, notify, test, and issue grades to qualified CPA applicants

Actual Results			
1998	1999	2000	2001
463	586	785	449
Projected Results			
2002	2003	2004	2005
450	440	430	420

3. Control, regulate, and inform CPA's and LPA's.
  - A. Monitor 100% of licensees for compliance with continuing Professional Education requirements.

Actual Results			
1998	1999	2000	2001
2,162	2,135	2,298	2,353
Projected Results			
2002	2003	2004	2005
2,343	2,240	2,240	2,240

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B. Register accounting firms for quality reviews.

Actual Results			
1998	1999	2000	2001
781	680	681	669
Projected Results			
2002	2003	2004	2005
650	650	650	650

C. Process, investigate, and respond to valid complaints against Idaho CPA's and LPA's.

Actual Results			
1998	1999	2000	2001
3	10	21	10
Projected Results			
2002	2003	2004	2005
10	10	10	10

D. Publish and distribute a quarterly agency newsletter.

Actual Results			
1998	1999	2000	2001
4	4	4	4
Projected Results			
2002	2003	2004	2005
4	4	4	4

### Program Results and Effect:

The Board regulates the professional conduct of practitioners of public accountancy through the adoption of rules and the enforcement of statutes. The Board strives to provide cost effective and efficient services that are relevant to the needs of the public. We promote the reliability of financial information and the protection of the economic welfare of the citizens of the state.

For more information contact Barbara Porter at 334-2490.